

2009 TTB Expo Presentation

Monthly Reports for Beverage Distilled Spirits Plants

Presented by

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National Revenue Center



Overview

- Production Report TTB F 5110.40
- Storage Report TTB F 5110.11
- Processing Report TTB F 5110.28

Monthly Reports

- Required reports shall be prepared as of the end of applicable month being reported; original shall be mailed to National Revenue Center (NRC) and a copy retained by the proprietor; reports can also be filed electronically through Pay.Gov
- All reports required shall be prepared and submitted not later than the 15th day of the month following the close of the reporting period
- Complete monthly reports using your daily records or summary records where applicable

Monthly Reports (Continued)

- Important: If you have no activity during any month, you must still file the required reports showing zero
- Double check your reports to make sure all information is stated correctly before submitting to the NRC, otherwise you will be contacted by the NRC for corrections
- Once you receive your approved Permit to Operate you must begin submitting monthly reports

**TTB Form 5110.40
Production Report**

Production Report

- TTB F 5110.40:
 - When are you required to file this report?
 - What information is called for on this report?

Production Report (Continued)

- A Beverage Distilled Spirits Plant (DSP) is required to file this report if they are qualified as a distiller on their permit and registration

Example – Production Report

OMB No. 1513-0047 (09/30/2009)

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PRODUCTION OPERATIONS (PREPARE IN DUPLICATE. SEE INSTRUCTIONS BELOW)	1. NAME OF PROPRIETOR Name of Company	2. EIN	3. MONTH AND YEAR MM/YR
	4. LOCATION OF PLANT Address		5. PLANT NUMBER OSP Registry #

PART I - TRANSACTIONS

TRANSACTION (a)	PROOF GALLONS										
	WHISKY		BRANDY		RUM (f)	GIN (g)	VODKA (h)	ALCOHOL AND SPIRITS		OTHER (Identify) (k)	TOTAL (l)
	160° AND UNDER (b)	OVER 160° (c)	110° AND UNDER (d)	OVER 110° (e)				150° AND OVER (Distillation Proof) (i)	UNDER 150° (Distillation Proof) (j)		
1. TAX PAYMENT	Tax Payments included on excise tax return(s)										
2. USE OF U.S.											
3. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE ¹											
4. EXPORT	Direct exportation. Exports at lines 4-7 covered by TTB F 5100.11										
5. TRANSFER TO FOREIGN TRADE ZONE	Transferred to FTZ.										
6. TRANSFER TO CMHW	Transferred to Custom Manufacturing Bonded Warehouse										
7. USE AS SUPPLIES ON VESSELS OR AIRCRAFT											
8. USE IN WINE PRODUCTION	Transferred to wine premises for use in wine production										

UNITED STATES DEPARTMENT OF THE TREASURY

Example – Production Report (Continued)

9. ENTERED IN PROCESSING ACCOUNT	Equal to or less than 2(c) on Processing Report TTB F 5110.28									
10. ENTERED FOR TRANSFER IN BOND	Must have approved TTB F 5100.16 to transfer									
11. ENTERED IN STORAGE ACCOUNT	Same as or less than line 2 on Storage Report TTB F 5110.11									
12. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING?	Withdrawn for research under 27 CFR 19.702									
13.										
14. PRODUCED (Total, Lines 1 through 13)	Lines 14(b)&(c) equal Part III. 14(d) &(e) will equal Part IV. 14(i) will equal Part II									
15. RECEIVED FOR REDISTILLATION?	Redistillation ONLY – may come from processing or storage accounts									
16. *										
17. PHYSICAL INVENTORY- END OF CALENDAR QUARTER	(a) RECEIVED FOR REDISTILLATION?	Quarterly physical inventory per 27 CFR 19.329								
	(b) UNFINISHED SPIRITS									

Example – Production Report (Continued)

PART II - PRODUCTION OF ALCOHOL AND
SPIRITS OF 100° OR MORE OF PROOF,
BY KIND OF MATERIAL USED

KIND OF MATERIAL (a)	PROOF GALLONS (b)
1. GRAIN	
2. FRUIT	
3. MOLASSES	
4. ETHYL SULFATE	
5. ETHYLENE GAS	
6. SULPHITE LIQUORS	
7. FROM REDISTILLATION	
8.	

Lines 1-8 = 14(i)
On Part I

Example – Production Report (Continued)

Used for
Whiskey
ONLY

Lines 1-3 = 14(b)
In Part I

Line 4 = 14(c)
In Part I

PART II - PRODUCTION OF WHISKY BY KIND AND COOPERAGE USED			
KIND (a)	PROOF GALLONS NEW COOPERAGE (b)	PROOF GALLONS USED COOPERAGE (c)	PROOF GALLONS DEPOSITED IN TANKS (d)
1. BOURBON			
2. CORN			
3. RYE			
4. LIGHT			
5.			
6.			
7.			
8.			

Also refer to standards of identity in 27 CFR Part 5

Example – Production Report (Continued)

PART IV - PRODUCTION OF BRANDY BY KIND

Lines 1&2 = 14(d) in
Part I

Lines 3&4 = 14(e)
In Part I

KIND (a)	PROOF GALLON (b)
1. GRAPE BRANDY	
2. ALL OTHER BRANDY	
3. NEUTRAL GRAPE BRANDY	
4. ALL OTHER NEUTRAL BRANDY	
5.	
6.	
7.	
8.	

Also refer to standards of identity in 27 CFR Part 5

Example – Production Report (Continued)

Used for
Redistillation
ONLY

PART V - USED IN REDISTILLATION	
KIND OF SPIRITS ^a (a)	PROOF GALLON (b)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Example – Production Report (Continued)

List type
Of Materials
Used in
Production

PART VI - MATERIALS USED				
KIND (a)	USED IN PRODUCTION OF DISTILLED SPIRITS		USED IN MANUFACTURE OF SUBSTANCES OTHER THAN DISTILLED SPIRITS, IN PROCESSES YIELDING DISTILLED SPIRITS AS A BY-PRODUCT	
	POUNDS (b)	GALLONS (c)	POUNDS (d)	GALLONS (e)
GRAIN AND GRAIN PRODUCTS				
1. CORN				
2. RYE				
3. MALT				
4. WHEAT				
5. SORGHUM GRAIN				
6. BARLEY				
7.				
8.				
FRUIT AND FRUIT PRODUCTS				
9. GRAPE				
10.				
11.				
12.				
13.				
14.				
CANE AND CANE PRODUCTS				
15. MOLASSES				
16.				
17.				
18.				
OTHER MATERIALS				
19. ETHYL SULFATE				
20. ETHYLENE GAS				
21. SULPHITE LIQUORS				
22. BUTANE GAS				
23.				
Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete and is supported by true, correct, and complete commercial records which are available for inspection.				
DATE		PROPRIETOR	BY (Signature and title)	

Signed by
Person with
Authority

TTB Form 5110.11 Storage Report

Storage Report

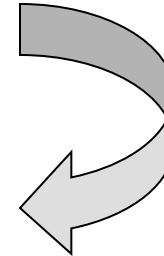
- TTB F 5110.11:
 - When are you required to file this report?
 - What information should be on this report?

Storage Report (Continued)

- If you are a Beverage DSP with the operation of a warehouseman on your permit and registration you are required to file this report

Storage Report (Continued)

Need to complete a separate form for each



MM/YY

Name

EIN

Address

DSP Registry #

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF STORAGE OPERATIONS				REPORT COVERS <input type="checkbox"/> DOMESTIC SPIRITS AND ALL WINES <input type="checkbox"/> IMPORTED SPIRITS <input type="checkbox"/> PUERTO RICAN SPIRITS <input type="checkbox"/> VIRGIN ISLANDS SPIRITS				MONTH AND YEAR				
INSTRUCTIONS Every proprietor as a warehouseman must prepare this form monthly, in duplicate. Forward the original to the Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215, not later than the 15th day of the month following that for which the report is rendered.				The remaining copy must be retained by the proprietor. Separate reports must be prepared for domestic spirits, imported spirits, Puerto Rican spirits, and spirits from the U.S. Virgin Islands. Denaturing operations must be reported on TTB F 5110.43.				NAME OF PROPRIETOR		EIN		
				LOCATION OF PLANT				PLANT NUMBER DSP-				
TRANSACTIONS (a)	WHISKY*		BRANDY		PROOF GALLONS			ALCOHOL AND SPIRITS		OTHER (Identify) (k)	WINE (Proof gallons) (l)	TOTAL (m)
	DISTILLED AT 150° AND UNDER (b)	DISTILLED AT OVER 150° (c)	DISTILLED AT 170° AND UNDER (d)	DISTILLED AT OVER 170° (e)	RUM (f)	GIN (g)	VODKA (h)	150° AND OVER (i)	UNDER 150° (j)			
1. On hand first of month												
2. Deposited in bulk storage ¹												
3. Received from Customs custody												
4. Returned to bulk storage												
5.												
6. TOTAL (Lines 1 through 5)												

Amounts must agree with previous on hand end of month line 23

Amount deposited into bulk storage (includes Line 11 from Production Report F 5110.40)

Spirits released from Customs for deposit into storage account

Spirits returned under the provisions of Part 19, Subpart U

Inventory gains, if any

Totals must equal Line 24 of this form

For Spirits Released from Customs see 19.481-19.487

Storage Report (Continued)

7. Taxpaid	Include on excise tax return(s) for the month
8. Use of the United States	
9. Hospital, scientific, educational use ²	
10. Export	Direct Exportation. All exports on lines 10-13, 15 covered by TTB F 5100.11.
11. Transfer to foreign-trade zone	Transfer to FTZ
12. Transfer to CMBW	Transfer to Customs Manufacturing Bonded Warehouse
13. Use as supplies on vessels and aircraft	Used on Vessels/Aircraft
14. Transfer to bonded winery	Transferred to wine premises for use in wine production
15. Transfer to CBW	Transferred to Customs Bonded Warehouse
16. Research, development, or testing ²	Withdrawn for research under 27 CFR 19.702

Storage Report (Continued)

17. Transferred to processing account	Should be included at line 2 of TTB F 5110.28 Processing Report
18. Transferred to production account ¹	Include at Line 15 of Production Report TTB F 5110.40
19. Transferred to other bonded premises	Transferred to other bonded premises. Covered by TTB F5100.16 and record under 19.770.
20. Destroyed	Voluntary Destruction
21.	Inventory shortages or other special entry
22. Other Losses ²	Losses determined at withdrawal, at dump or mingling, and emptying of tanks
23. On hand end of month	On hand end will equal on hand beginning (Line 1) of next month.
24. TOTAL (Lines 7 through 23)	Column totals must equal totals at line 6 of this form

FOOTNOTES

¹From production or by transfer in bond.

²Does not include spirits withdrawn for experimental or research use under 26 U.S.C. 5312; such spirits should be reported and identified at Line 21.

³Withdrawals under 26 U.S.C. 5214(a)(10) or 5373(b)(4).

⁴In the case of Imported spirits or spirits from Puerto Rico and the U.S. Virgin Islands, applicable only to spirits of 195 degrees or more of proof.

⁵Includes only losses determined at the time of:
(1) withdrawal

(2) dumping for mingling, or
(3) emptying or inventorying storage tanks

⁶Includes domestic whiskey distilled at over 160° Proof. In col. (c). All other whiskey should be reported in col. (b).

Under penalties of perjury, I declare that I have examined this report and, to the best of my knowledge and belief, it is a true, correct, and complete report of storage operations, and is supported by true, correct, and complete commercial records which are available for inspection.

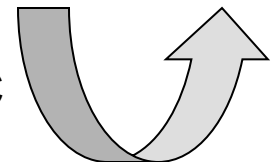
DATE

PROPRIETOR

BY: (Signature and Title)

TTB F 5110.11 (08/2008)

Signed and dated by person
with authority on file with NRC



TTB F 5110.28
Processing Report

Processing Report

- TTB F 5110.28:
 - When are you required to file this report?
 - What information should be on this form?

Processing Report (Continued)

- If you are a Beverage DSP with operations of a Rectifier (Processor) on your permit and registration you will need to file this report
- PROCESSING ACCOUNT — where spirits are blended, mixed, or treated so as to change the character, composition, class or type of spirits; finished case goods are held in processing account until shipped

Processing Report (Continued)

OMB No. 1513-0041 (11/30/2010)

<p style="text-align: center;">DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) MONTHLY REPORT OF PROCESSING OPERATIONS</p>	<p>1. PLANT NUMBER DSP Registry #</p>	<p>2. MONTH AND YEAR MM/YY</p>
<p>1. Every proprietor engaged in processing operations must prepare this form each month in duplicate. 2. The proprietor must forward the original to the Director, National Revenue Center, on or before the 15th day of the month following the month for which prepared. 3. The copy is to be kept on file by the proprietor.</p>	<p>3. NAME OF PROPRIETOR Name</p>	
<p>4. LOCATION OF PLANT Address</p>	<p>5. Employer Identification Number (EIN) EIN</p>	

Processing Report (Continued)

PART I - BULK INGREDIENTS		
TRANSACTION (a)	WINE (Proof gallons) (b)	SPIRITS (Proof gallons) (c)
1. ON HAND FIRST OF MONTH	Equals on hand end (line 25) from previous month	
2. RECEIVED (Other than line 3)	Include amts from Line 9 on Production & Line 17 on Storage	
3. ALCOHOL FOR FUEL USE RECEIVED FROM CUSTOMS CUSTODY	Also refer to Part IV, column (b) of this report.	
4. ALCOHOL FLAVOR MATERIALS DUMPED	27 CFR 19.747 & 19.748	
5. WINE MIXED WITH SPIRITS	Must equal line 10	
6. DUMPED FOR FURTHER PROCESSING	Should equal amts on 40(b) & (c) of Part II	
7. GAINS	Report inventory gains here	
8. TOTAL - LINES 1 THROUGH 7	Must equal Line 26 of Part I	

Processing Report (Continued)

Must equal line 28 Part II

Must have F 5100.16 Transfer in bond on file **Bulk Only**

9. BOTTLED OR PACKAGED		
10. WINE MIXED WITH SPIRITS		
11. USED FOR DENATURATION		
12. TRANSFERRED IN BOND		
13. WITHDRAWN TAX DETERMINED		
14. WITHDRAWN FREE OF TAX: FOR U.S., HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE		
15. WITHDRAWN WITHOUT PAYMENT OF TAX: FOR ADDITION TO WINE		
16. FOR EXPORTATION & TRANSFER TO C.B.W.		
17. TRANSFERRED TO PRODUCTION ACCOUNT FOR REDISTILLATION		
18. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING (Including Gov. samples)		

Include on Excise Tax Return(s)

Refer to 27 CFR 19.532

Covered by TTB F 5100.11

Included on line 15 of Prod Report

Samples and Testing

Processing Report (Continued)

19. DESTROYED	Spirits voluntarily destroyed	
20. USED FOR REDISTILLATION	Refer to Part 19 Subpart K	
21.		
22.		
23.		
24. LOSSES	Recorded losses during the month	
25. ON HAND END OF MONTH	Will equal on hand beginning (line 1) next month	
26. TOTAL - LINES 9 THROUGH 25	Totals must equal totals at Line 8	

TTB F 5110.28 (02/2008)

Processing Report (Continued)

PART II - FINISHED PRODUCTS		
TRANSACTION (a)	BOTTLED (Proof gallons) (b)	PACKAGED (Proof gallons) (c)
27. ON HAND FIRST OF MONTH	Must equal Line	46 from previous month
28. BOTTLED OR PACKAGED	Must equal	Line 9 of Part I
29. RECEIVED	Excludes bottled beverage spirits	
30. INVENTORY OVERAGES	Recorded	overages for the month
31. TOTAL - LINES 27 THROUGH 30	Must equal	totals at Line 47

Processing Report (Continued)

32. TRANSFERRED IN BOND	Excludes bottled beverage spirits	
33. WITHDRAWN TAX DETERMINED		Should be included on Return(s)
34. WITHDRAWN FREE OF TAX: FOR U.S. HOSPITAL, SCIENTIFIC, OR EDUCATIONAL USE		
35. WITHDRAWN WITHOUT PAYMENT OF TAX: FOR ADDITION TO WINE		Refer to 27 CFR 19.532
36. FOR EXPORTATION, VESSELS, AND AIRCRAFT, AND TRANSFER TO C.B.W.		Covered by TTB F 5100.11
37. TRANSFERRED TO PRODUCTION ACCOUNT FOR REDISTILLATION		Should be included at Line 15 of Production Report
38. WITHDRAWN FOR RESEARCH, DEVELOPMENT, OR TESTING (Including Gov. samples)		Samples/Testing
39. DESTROYED	Spirits destroyed per 19.691	
40. DUMPED FOR FURTHER PROCESSING		Should equal Line 6(c) of Part I

Processing Report (Continued)

41.		
42.		
43.		
44. RECORDED LOSSES	Total losses (bottled and packaged) during the month	
45. INVENTORY SHORTAGES	Inventory shortages for the month—must taxpay	
46. ON HAND END OF MONTH	Will equal on hand beginning (line 27) next month	
47. TOTAL - LINES 32 THROUGH 46	Must equal totals at line 31	

*Bottled nonindustrial (beverage) use spirits may not be received or transferred in bond.

Processing Report (Continued)

PART III - PUERTO RICAN AND VIRGIN ISLANDS SPIRITS (RUM) AND "OTHER" IMPORTED RUM ¹			
	(a) PUERTO RICAN SPIRITS	(b) VIRGIN ISLANDS SPIRITS	(c) "OTHER" IMPORTED RUM
48. PROOF GALLONS REMOVED TAXPAID OR TAX DETERMINED (27 CFR 19.778)			

As required by 27 CFR 19.778, enter separately imported rums that were taxpaid during the month. By law a portion of the excise tax TTB collects on imported rum is returned to the governments of Puerto Rico and the U.S. Virgin Islands.

Processing Report (Continued)

PART IV – PROCESSING OF BEVERAGE (Nonindustrial use) SPIRITS

KIND (a)	BULK SPIRITS DUMPED INTO PROCESSING ² (Whole proof gallons) (b)	BOTTLED - IMPORTED ³ (Whole proof gallons) (c)	BOTTLED (Excluded bottled in bond and export) (Whole wine gallons) (d)	BOTTLED IN BOND ⁴ 27 CFR 5.42(b) (Exclude export) (Whole wine gallons) (e)	BOTTLED FOR EXPORT (Whole wine gallons) (f)
49. ALCOHOL AND NEUTRAL SPIRITS (Other than vodka)					
50. BLENDED STRAIGHT WHISKEY ⁵					
51. BLENDED WHISKEY:	a. With neutral spirits ⁶ b. With light whiskey ⁷				
52. BLENDED LIGHT WHISKEY ⁸					
53. ANY OTHER BLENDS OF 100% WHISKEY					
54. IMPORTED WHISKEY:	a. Scotch b. Canadian c. Irish and Others				
55. DOMESTIC WHISKEY DISTILLED AT 160° AND UNDER					
56. DOMESTIC WHISKEY DISTILLED AT OVER 160°					
57. BRANDY DISTILLED AT 170° AND UNDER					

Lines 49-66(b) kind of spirits shall be according to the standards of identity set forth in Subpart C of 27 CFR Part 5

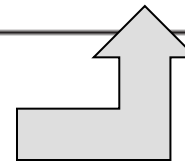
Processing Report (Continued)

58. BRANDY DISTILLED AT OVER 170°					
59. SPIRITS (Rum) ¹	a. Puerto Rican				
	b. Virgin Islands				
60. RUM	a. Domestic				
	b. "Other" Imported	Lines 49-66(c)(d)(e) &(f) should have corresponding entries at Part 1, Line 9 & Part II, Line 28			
61. GIN					
62. VODKA					
63. CORDIALS, LIQUEURS, AND SPECIALTIES ²					
64. COCKTAILS AND MIXED DRINKS					
65. TEQUILA					
66.					
67. TOTAL - LINES 49 THROUGH 66	Enter column totals				

UNDER PENALTIES OF PERJURY, I DECLARE that I have examined this report and, to the best of my knowledge and belief, it is a true and complete report.

DATE	PROPRIETOR	BY (Signature and Title)
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Signed by person with signing authority on file with NRC



Other Important Issues on Reports

- NOTE: Spirits must be gauged when moved between operational accounts
- Refer to 27 CFR 19.92

Review

- If you are qualified as a Distiller and Processor, what reports will you need to file?
- If you are qualified as a Distiller, Warehouseman, and Processor, what reports will you need to file?

Internet Help

- Tutorials for completing DSP monthly reports are available at www.ttb.gov
- Select “Tutorials and Job Aids” located at the left side of our homepage and follow the prompts
- If you have any questions, you may contact the NRC Spirits Tax Unit

Contact Information

- National Revenue Center
Spirits Tax Unit

Phone: (513)684-3335

Mail: National Revenue Center (TTB)
550 Main Street, RM 8002
Cincinnati, OH 45202